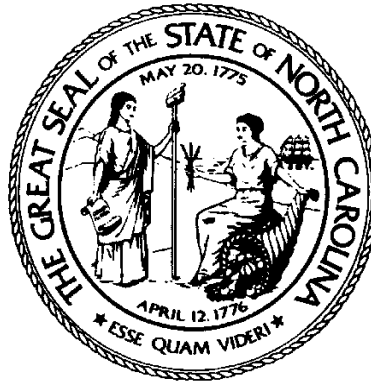


NORTH CAROLINA DEPARTMENT OF REVENUE

LOCAL GOVERNMENT DIVISION

PROPERTY TAX SECTION



Certification Levels I, II, & III - Supplement

A Supplement Document to the:

**Regulations for Training and Certification of County Assessors,
County Appraisers, and Appraisal Firm Appraisers
in North Carolina**

CREATED IN JUNE 2015
Revised July 2017

Regulations For Certification Levels I, II, & III

These revised regulations go into effect as of July 1st, 2017

Appraisal Education

1. Real Property Appraiser I

- a. Requirements:
 - i. NCDOR Certification - Same as the previous requirements for a Real Property Appraiser.

2. Personal Property Appraiser I

- a. Requirements:
 - i. NCDOR Certification - Same as the previous requirements for a Personal Property Appraiser.

3. Real Property Appraiser II

- a. Requirements:
 - i. NCDOR Certification - Same as the previous requirements for a Real Property Appraiser.
 - ii. Complete and pass the exam in the following:
 - 1. IAAO Course 101 Fundamentals of Real Property Appraisal and,
 - 2. IAAO Course 102 Income Approach to Valuation and,
 - 3. IAAO Workshop 151 Uniform Standards of Professional Appraisal Practice or a comparable Appraisal Foundation approved two-day USPAP workshop and,
 - 4. Complete and pass the exam in two of the courses **and** two of the workshops on the Approved IAAO & NCDOR Elective Classes List which follows at the end of this document (in addition to courses already taken for previous certification or classification). For this

certification, a course can be substituted for a workshop except for the USPAP related IAAO Workshop 151. Note: The appraiser is not allowed to use IAAO Workshop 191 or 181 as one of two elective workshops for their initial certification. Nor can a substitute course be used in place of taking IAAO Workshops 191 or 181.

Note: Holding the IAAO designation of RES or AAS will fulfill all of the requirements for NCDOR Certification as a Real Property Appraiser II.

4. Personal Property Appraiser II

a. Requirements:

- i. NCDOR Certification - Same as the previous requirements for a Personal Property Appraiser.
- ii. Complete and pass the exam in the following:
 1. IAAO Course 101 Fundamentals of Real Property Appraisal and,
 2. IAAO Course 102 Income Approach to Valuation and,
 3. IAAO Workshop 151 Uniform Standards of Professional Appraisal Practice or a comparable Appraisal Foundation approved two-day USPAP workshop and,
 4. IAAO Course 500 Assessment of Personal Property and,
 5. IAAO Workshop 551 Valuation of Machinery and Equipment and,
 6. IAAO Workshop 552 Basic Personal Property Auditing, **OR** IAAO Workshop 553 Advanced Personal Property Auditing, **OR** IAAO Course 501 Personal Property Auditing-Basic to Advanced.

Note: Holding the IAAO designation of PPS will satisfy all of the requirements for NCDOR Certification as a Personal Property Appraiser II.

5. Real Property Appraiser III or Personal Property Appraiser III

a. Requirements:

- i. NCDOR Certification - Same as the previous requirements for a Real or Personal Property Appraiser.
- ii. Complete all the Requirements of Appraiser II (Real or Personal) and,
- iii. Successfully complete IAAO Workshop 191 Uniform Standards of Professional Appraisal Practice Update or any Appraisal Foundation

approved 7-hour National USPAP Update equivalent, such as IAAO Workshop 181 or 191, including the online versions and complete and pass the exam in two of the courses and three of the workshops on the Approved IAAO & NCDOR Elective Classes List which follows at the end of this document (in addition to courses already taken for previous certification or classification). For this certification, a course can be substituted for a workshop except for the USPAP related IAAO Workshop 151 and the IAAO Workshop 191.

Note: Holding the IAAO designation of CAE will satisfy all of the requirements for NCDOR Certification as a Real Property Appraiser III.

Note: An appraiser must meet the requirements of initial employment in a county tax office as a NCDOR Certified Real or Personal Property Appraiser I, but the appraiser may decide not to progress any further.

The Appraiser must make application to the NCDOR in order to become certified as a Real or Personal Property Appraiser II or III. Certification is not automatic in any instance and it must be initiated through the application process to the NCDOR.

6. Assessor

a. Requirements:

- i. NCDOR Certification - Same as the previous requirements for Certified Assessor.

b. Recommendations (not required by statutes):

- i. Take the IAAO Workshop 151 Uniform Standards of Professional Appraisal Practice (15 hours) or a comparable Appraisal Foundation approved two-day USPAP (15 hours) workshop.
- ii. Take the IAAO Workshop 191 Uniform Standards of Professional Appraisal Practice Update or any Appraisal Foundation approved 7-hour National USPAP Update equivalent, such as IAAO Workshop 181 or 191, including the online versions.

Continuing Education

1. For Continuing Education, the minimum requirement is 30 hours of credits every two years beginning on July 1st of the most recent odd numbered year until June 30th of the next upcoming odd numbered year.
2. For NCDOR Classification and continuing status as a Real or Personal Property Appraiser II and Appraiser III, complete the IAAO Workshop 191 Uniform Standards of Professional Appraisal Practice Update or any Appraisal Foundation approved 7-hour National USPAP Update, such as Workshop 191 or 181, including the equivalent online versions, within the 2 year cycle as stated above. Note: IAAO Workshop 191 or Workshop 181 can not be used as elective workshops to achieve Levels II or III at initial certification.
3. If continuing education credit hour requirements are not completed, certification or classification will be suspended.

Note: IAAO Workshop 191, Workshop 181, or a comparable Appraisal Foundation approved USPAP update workshop can be used to meet the 30 credit hours of continuing education requirement or it can be taken in addition to the required 30 hours for all certifications and classifications, but it must be taken once within every 2 year continuing education cycle in order to maintain the Appraiser II and Appraiser III classification by the NCDOR. This does not apply to an initial certification at Levels II or III. IAAO Workshops 191 & 181 can not be used as one of the 2 or 3 elective workshops for Level II or Level III.

4. NCAAO Conferences:
 - i. Same as the previous requirements, but it is recommended that Assessors be required to sign in during each session attended or encourage the NCAAO to set policy for attendance at the NCAAO Conference Sessions.
5. Regional Association Meetings:
 - i. 1 Credit Hour of Continuing Education (**Assessors Only**)

Board of Equalization and Review Members

1. The NCDOR recommends that either one or both of the following offerings be completed by each member of the BOER each year:
 - a. The “BOER Charge” is currently offered by the NCDOR to Board members upon request.

- b. Distance learning webinars provided by the NCDOR Local Government Division and the NC School of Government each year. This can be viewed online at any time by Board members and county employees.

Click on the following link for a current scholarship offering:

<https://www.lgfcu.org/about/pages/scholarships.php>

Approved IAAO & NCDOR Elective Classes List

IAAO COURSES & WORKSHOPS:

1. Course 101 – [Fundamentals of Real Property Appraisal](#)
2. Course 102 – [Income Approach to Valuation](#)
3. Course 112 – [Income Approach to Valuation II](#)
4. Course 201 – [Appraisal of Land](#)
5. Course 300 – [Fundamentals of Mass Appraisal](#)
6. Course 311 – [Residential Modeling Concepts](#)
7. Course 312 – [Commercial/Industrial Modeling Concepts](#)
8. Course 331 – [Mass Appraisal Practices and Procedures](#)
9. Course 400 – [Assessment Administration](#)
10. Course 402 – [Property Tax Policy](#)
11. Course 500 – [Assessment of Personal Property](#)
12. Course 600 – [Principles and Techniques of Cadastral Mapping](#)
13. Course 601 – [Cadastral Mapping - Methods & Applications](#)
14. Workshop 100 – [Understanding Real Property Appraisal](#)
15. Workshop 150 – [Mathematics for Assessors](#)
16. Workshop 151 – [Uniform Standards of Professional Appraisal Practice \(National\)](#)
NOTE: The Appraisal Foundation USPAP offering may be substituted for taking the IAAO Workshop 151
17. Workshop 155 – [Depreciation Analysis](#)
18. Workshop 157 – [The Appraisal Uses of Excel Software](#)
19. Workshop 158 – [Highest and Best Use](#)
20. Workshop 162 – [Marshall & Swift Cost Approach \(Residential\)](#)
21. Workshop 163 – [Marshall & Swift Cost Approach \(Commercial\)](#)
22. Workshop 171 – [IAAO Standards of Professional Practice & Ethics](#)
23. Workshop 171 – [IAAO Standards of Professional Practice & Ethics \(Online Application\)](#)
24. Workshop 181 – [7-Hour National USPAP Update for Mass Appraisal](#)

25. **Workshop 191** – [Uniform Standards of Professional Appraisal Practice Update \(National\)](#) There is no examination in this workshop. **NOTE:** The Appraisal Foundation USPAP Update may be substituted for taking the IAAO Workshop 191
26. **Workshop 252** – [Valuing Property Affected by Environmental Contamination](#)
27. **Workshop 257** – [Fundamentals of Industrial Valuation](#)
28. **Workshop 260** – [Valuation of Agricultural Land](#)
29. **Workshop 354** – [Multiple Regression Analysis for Real Property Valuation](#)
30. **Workshop 403** – [Property Tax Policy Alternatives and Modules](#)
31. **Workshop 452** – [Fundamentals of Assessment Ratio Studies](#)
32. **Workshop 551** – [Valuation of Machinery and Equipment](#)
33. **Workshop 552** – [Basic Personal Property Auditing](#)
34. **Workshop 553** – [Advanced Personal Property Auditing](#)
35. **Workshop 650** – [Cadastral Mapping](#)
36. **Workshop 651** – [Geographic Information Systems for Assessors](#)
37. *Online Workshop 808 - [Mathematics for Assessors](#)
38. *Online Workshop 810 - [Understanding Real Property Appraisal](#)
39. *Online Workshop 811 - [Introduction to GIS](#)
40. *Online Workshop 812 - [Advanced Topics in GIS](#)
41. Online USPAP - [USPAP 7hr USPAP Update provided by McKissock](#)

*IAAO titles these classes online as “Courses.” The NCDOR accepts these classes as “Workshops” due to them having less than 30 hours of instruction.

NCDOR COURSES & SEMINARS:

1. **Personal Property Appraisal & Assessment Course**
2. **Tax Administration in N.C. Course**